

IR7 employer's return (yearly payroll summary)

Deadline: Usually 31 July of the following year.

EMPLOYER DETAILS

Employer name	Example Trading Ltd
Employer TIC	00000000Y
Tax year	2025

EMPLOYEE LINE (ONE PER PERSON)

Employee name	Maria Ioannou (example)
Gross pay incl. 13th salary	€31,200.00
Benefits in kind	€0.00
Tax withheld (PAYE)	€1,640.00

TOTALS

Number of employees	4
Total gross pay	€118,400.00
Total PAYE withheld and paid	€7,820.00